

**EXHIBIT B – Second Witness Statement of
John Walker**

SECOND WITNESS STATEMENT OF JOHN B. WALKER, II

My name is John B. Walker, II, and I reside in Katy, Texas. I am over the age of nineteen years old, and I am legally competent to testify. I have personal knowledge of the following facts:

1. I am a party to the case of *U.S. Beverage, Inc. v. John Buster Walker, II, et al.*, Civil Action No. 2:06-CV-496-SRW (M.D. Ala.) in the United States Court for the Middle District of Alabama.
2. I am currently owed without taking in consideration interest the sum of \$60,772.14 by U.S. Beverage, Inc.
3. My company Trident Marketing, Inc. is currently owed without taking in consideration interest the sum of \$3,326.64 by U.S. Beverage, Inc.
4. I have attached hereto as Exhibit A to this witness statement a copy of a spreadsheet that I prepared showing the break down of the amounts of money owed by U.S. Beverage, Inc. to Trident Marketing, Inc. and to me.

I DECLARE UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.

Dated: March 14, 2007

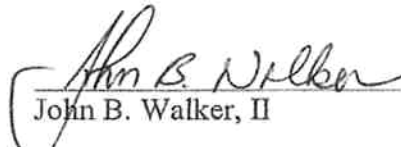

John B. Walker, II

EXHIBIT A**Money Owed to John Walker and Trident Marketing by US Beverage****John Walker Personally**

\$4,987.38 Bunn Ultra Granita machines purchased by John Walker for US Beverage to resell to Spectrum Stores.

\$18,306.24 Overdue travel expenses that I incurred while traveling on sales calls for US Beverage.

\$29,899.46 Unpaid sales commissions that I was never paid on based on the restructured compensation plan that was forced on me in October of 2003. These accrued until July 19, 2005.

\$7,579.06 The current balance on the Citibusiness card that was opened by Tropical Perfections prior to the merger with US Beverage and has not been fully paid. US Beverage has been

\$60,772.14 Total For John Walker

Trident Marketing

\$2,724.86 Juice Alive Day Care Juice product sold from Trident Marketing to US Beverage.

\$601.78 Open Balance on equipment pos sold to US Beverage by Trident Marketing.

\$3,326.64 Total for Trident Marketing

\$64,098.78 Grand Total